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Gulf+Western Industries, Inc.

ROBERT L. JONES
SENIOR VICE PRESIDENT
RESIDENT COUNSEL

Ronald Kolpa
Hazardous Waste Program Coordinator
Dept. of Environmental Quality
Henry A. Wallace Bldg.
900 East Grand Street, 3rd Floor
Des Moines, Iowa 50319

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1 GULF+WESTERN PLAZA
NEW YORK, N. Y. 10023
212-333-4940

DEPARTMENT OF
WATER, AIR AND
WASTE
JULY 1, 1983

RECORD COPY

File Name H.W. Facility File/Eagle Signa (Division
Senders Initials RLK Davenport, IA.

Re: EPA STANDARDS APPLICABLE TO OWNERS AND OPERATORS
OF HAZARDOUS WASTE TREATMENT, STORAGE AND DISPOSAL
FACILITIES: CORPORATE GUARANTEE OF CLOSURE AND
POST-CLOSURE CARE

Dear Mr. Kolpa:

Enclosed are the following documents furnished to you in accordance with the EPA regulations regarding Gulf & Western Manufacturing Company's obligation to provide financial assurance that, at such time as any of the affected facilities close, sufficient funds will be available to insure that all hazardous waste on-site will be removed or disposed of in accordance with the regulations:

1. Corporate Guarantee by Gulf & Western Industries, Inc. of the obligations of its subsidiary, Gulf & Western Manufacturing Company.
2. Letter from the Chief Financial Officer of Gulf & Western Industries, Inc., Mr. Michael S. Hope.
3. Report from Gulf & Western Industries, Inc.'s independent auditors, Ernst & Whinney.
4. Annual report of Gulf & Western Industries, Inc. for its most recent fully-completed year which ended July 31, 1982 and which contains copies of the certified financials of Gulf & Western Industries, Inc.

If you have any questions concerning the enclosed, please contact Mr. Michael J. Bauer, Associate Counsel, Gulf & Western Manufacturing Company, 26261 Evergreen Road, Southfield, Michigan 48037, telephone number (313) 355-8105.

Yours very truly,

Robert L. Jones
Robert L. Jones

RCRA



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RLJ:lsk
Enclosures

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DEPARTMENT OF
WATER, AIR AND
WASTE MANAGEMENT

Dr. Ernest A. Regna, Chief
Region II
Grants Administration Branch
26 Federal Plaza
New York, New York 10007

James H. Scarbrough, Residuals
Management Branch
Region IV
345 Courtland Street, N. E.
Atlanta, Georgia 30308

Karl J. Klepitsch
Waste Management Branch
Region V
230 South Dearborn Street
Chicago, Illinois 60604

Robert L. Morby, Chief
Hazardous Materials Branch
Region VII
324 East 11th Street
Kansas City, Missouri 64106

I am the chief financial officer of Gulf & Western Industries, Inc. This letter is in support of this firm's use of the financial test to demonstrate financial assurance, as specified in Subpart H of 40 CFR Parts 264 and 265.

1. This firm is the owner or operator of the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility: None.

(2)

2. The firm guarantees, through the corporate guarantee specified in Subpart H of 40 CFR Parts 264 and 265, the closure or post-closure care of the following facilities owned or operated by subsidiaries of this firm. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility:

- 1) FURNITURE CITY MANUFACTURING Division of Gulf & Western
Manufacturing Company
2555 Oak Industrial Drive, N.E.
Grand Rapids, Michigan 49505
EPA I.D. NO. MID055850200
ESTIMATED CLOSURE COST: \$165,707.00
- 2) FURNITURE CITY MANUFACTURING Division of Gulf & Western
Manufacturing Company
33 State Street
Middleville, Michigan 49333
EPA I.D. NO. MID060197662
ESTIMATED CLOSURE COST: \$13,279.00
- 3) MICHIGAN PLATING & STAMPING Division of Gulf & Western
Manufacturing Company
1860 Alpine Avenue, N.W.
Grand Rapids, Michigan 49504
EPA I.D. NO. MID055850127
ESTIMATED CLOSURE COST: \$176,753.00
- 4) G&W STAMPING Division of Gulf & Western Manufacturing
Company
90-96 Railroad Street
Mancelona, Michigan 49659
EPA I.D. NO. MID060178688
ESTIMATED CLOSURE COST: \$1,229,000.00
ESTIMATED POST-CLOSURE COST: \$12,000.00
- 5) G&W STAMPING Division of Gulf & Western Manufacturing
Company
117 South Lake Street
East Jordan, Michigan 49727
EPA I.D. NO. MID060178092
ESTIMATED CLOSURE COST: \$4,550.00

(3)

- 6) BOHN ALUMINUM & BRASS Division of Gulf & Western
Manufacturing Company
East Maumee and Wabash Railroad
Adrian, Michigan 49221
EPA I.D. NO. MID063705990
ESTIMATED CLOSURE COST: \$130,405.00
ESTIMATED POST-CLOSURE COST: \$8,330.00
- 7) BOHN ALUMINUM & BRASS Division of Gulf & Western
Manufacturing Company
365 West 24th Street
Holland, Michigan 49423
EPA I.D. NO. MID020899985
ESTIMATED CLOSURE COST: \$42,600.00
ESTIMATED POST-CLOSURE COST: \$14,000.00
- 8) COLLYER INSULATED WIRE Division of Gulf & Western
Manufacturing Company
100 Higginson Avenue
Lincoln, Rhode Island 02865
EPA I.D. NO. RID051507648
ESTIMATED CLOSURE COST: \$2,500.00

3. In states where EPA is not administering the financial requirements of Subpart H of 40 CFR Parts 264 or 265, this firm, as owner or operator or guarantor, is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Subpart H of 40 CFR Pars 264 and 265. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility:

- 1) TAYLOR FORGE Division of Gulf & Western Manufacturing
Company
4735 West 14th Street
Cicero, Illinois 60650
EPA I. D. NO. ILD043905504
ESTIMATED CLOSURE COST: \$7,180.00

(4)

- 2) BOHN HEAT TRANSFER Division of Gulf & Western
Manufacturing Company
1625 East Voorhees Street
Danville, Illinois 61832
EPA I.D. NO. ILD065247355
ESTIMATED CLOSURE COST: \$1,657.00
- 3) EAGLE SIGNAL Division of Gulf & Western Manufacturing
Company
925 Lake Street
Baraboo, Wisconsin 53913
EPA I.D. NO. WID023146558
ESTIMATED CLOSURE COST: \$2,440.00
- 4) EAGLE SIGNAL Division of Gulf & Western Manufacturing
Company
8004 Cameron Road
Austin, Texas 78753
EPA I.D. NO. TXD030314618
ESTIMATED CLOSURE COST: \$2,972.00
- 5) ELCO-VARICIRCUITS Division of Gulf & Western
Manufacturing Company
9268 Commerce Highway
Pennsauken, New Jersey 08110
EPA I.D. NO. NJD069016954
ESTIMATED CLOSURE COST: \$4,131.00
- 6) TAYLOR FORGE STAINLESS Division of Gulf & Western
Manufacturing Company
Reading Road, North Branch
Somerville, New Jersey 08876
EPA I.D. NO. NJD063144174
ESTIMATED CLOSURE COST: \$7,150.00
- 7) BOHN ALUMINUM & BRASS Division of Gulf & Western
Manufacturing Company
Route #4, Post Office Box 387
Greensburg, Indiana 47240
EPA I.D. NO. IND052959640
ESTIMATED CLOSURE COST: \$366,940.00
ESTIMATED POST-CLOSURE COST: \$73,500.00

(5)

- 8) MORSE CUTTING TOOLS Division of Gulf & Western
Manufacturing Company
163 Pleasant Street
New Bedford, Massachusetts 02742
EPA I.D. NO. MAD051505683
ESTIMATED CLOSURE COST: \$43,359.00
- 9) NORTH & JUDD Division of Gulf & Western Manufacturing
Company
699 Middle Street
Middletown, Connecticut 06457
EPA I.D. NO. CTD051320372
ESTIMATED CLOSURE COST: \$37,969.00
ESTIMATED POST-CLOSURE COST: \$5,524.00
- 10) NORTH & JUDD Division of Gulf & Western Manufacturing
Company
56 Pameacha Avenue
Middletown, Connecticut 06457
EPA I.D. NO. CTD000115618
ESTIMATED CLOSURE COST: \$2,761.00
- 11) GLASGOW INDUSTRIES Division of Gulf & Western Manufacturing
Company
1115 Cleveland Avenue
Glasgow, Kentucky 42141
EPA I.D. NO. KYD008964934
ESTIMATED CLOSURE COST: \$55,567.00
- 12) TAYLOR FORGE Division of Gulf & Western Manufacturing
Company
5577 Taylor Drive
Memphis, Tennessee 38127
EPA I.D. NO. TND070769831
ESTIMATED CLOSURE COST: \$21,496.00
- 13) TAYLOR FORGE Division of Gulf & Western Manufacturing
Company
Highway 12, West Business Route
Ackerman, Mississippi 39735
EPA I.D. NO. MSD067116178
ESTIMATED CLOSURE COST: \$27,617.00

(6)

- 14) EAGLE SIGNAL Division of Gulf & Western Manufacturing Company
736 Federal Street
Davenport, Iowa 52803
EPA I.D. NO. IAD051001337
ESTIMATED CLOSURE COST: \$3,822.00
- 15) ELCO-PACIFIC Division of Gulf & Western Manufacturing Company
2250 Park Place
El Segundo, California 90245
EPA I.D. NO. CAD048340699
ESTIMATED CLOSURE COST: \$1,657.00
- 16) H. KOCH & SONS Division of Gulf & Western Manufacturing Company
5410 East LaPalma Avenue
Anaheim, California 92807
EPA I.D. NO. CAD066146481
ESTIMATED CLOSURE COST: \$11,047.00

4. This firm is the owner or operator of the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in Subpart H of 40 CFR Parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility:

- 1) ELCO HUNTINGDON Division of Gulf & Western Manufacturing Company
Huntingdon Industrial Park
Huntingdon, Pennsylvania 16652
EPA I.D. NO. PAD00309461
ESTIMATED CLOSURE COST: \$5,524.00
- 2) BONNEY FORGE Division of Gulf & Western Manufacturing Company
827-31 North Meadow Street
Allentown, Pennsylvania 18105
EPA I.D. NO. PAD047354287
ESTIMATED CLOSURE COST: \$4,418.00

(7)

- 3) BONEY FORGE Division of Gulf & Western Manufacturing
Company
18th and Penn Street
Huntingdon, Pennsylvania 16652
EPA I.D. NO. PAD005381538
ESTIMATED CLOSURE COST: \$884.00

This firm is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this firm ends on July 31. The figures for the following items marked with an asterisk are derived from this firm's independently audited, year-end financial statements for the latest completed fiscal year, ended July 31, 1982.

THE FINANCIAL TEST

Alternative I

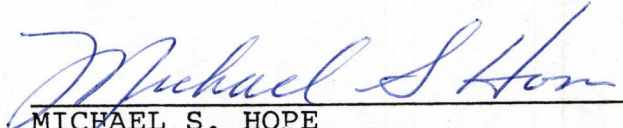
1.	Sum of Current Closure and Post-Closure Cost Estimates	\$ 2,486,739.00
*2.	Total Liabilities	3,670,542,000.00
*3.	Tangible Net Worth (Note A)	2,051,566,000.00
*4.	Net Worth	2,176,710,000.00
*5.	Current Assets	2,970,605,000.00
*6.	Current Liabilities	1,309,227,000.00
*7.	Net Working Capital (line 5 minus line 6)	1,661,378,000.00
*8.	The Sum of Net Income plus Depreciation, Depletion and Amortization	288,170,000.00
*9.	Total Assets in United States (Note B)	4,808,000,000.00

	YES	NO
10. Is line 3 at least \$10 million?	X	
11. Is line 3 at least 6 times line 1?	X	
12. Is line 7 at least 6 times line 1?	X	
13. Are at least 90% of firm's assets located in the United States? If not, complete line 14.		X
14. Is line 9 at least 6 times line 1?	X	
15. Is line 2 divided by line 4 less than 2.0?	X	
16. Is line 8 divided by line 2 greater than 0.1?		X
17. Is line 5 divided by line 6 greater than 1.5?	X	

Note A - Net Worth	\$2,176,710,000.00	
Intangibles	< 125,144,000.00 >	{See Note A of Annual Report}
Tangible Net Worth	\$2,051,566,000.00	
	=====	

Note B - Includes assets in Puerto Rico.

I hereby certify that the wording of this letter is identical to the wording specified in 40 CRF 264.151(f) as such regulations were constituted on the date shown immediately below.


MICHAEL S. HOPE
Executive Vice President
GULF & WESTERN INDUSTRIES, INC.

August 12, 1983
(DATE)

- Note 1: Some facilities listed in paragraph 4. of this letter are located in states which are now in the process of implementing their own financial assurance requirements. As these requirements are finalized, the appropriate filings will be made with the state agencies.
- Note 2: All of the calculations in The Financial Test are based on the numbers reported by the Company for its fiscal year ending July 31, 1982 and as reported in its 1982 Annual Report to Stockholders and do not include any adjustments for earnings, losses or other transactions since such date.
- Note 3: Although fiscal year 1983 of the Company has been completed technically, the annual report and the financial data will not be completed until some time later in the year and a new filing for such year will be made at that time.

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DEPARTMENT OF
WATER, AIR AND
WASTE MANAGEMENT

CORPORATE GUARANTEE FOR CLOSURE

OR

POST-CLOSURE CARE

Guarantee made this 12th day of August, 1983 by Gulf & Western Industries, Inc., a business corporation organized under the laws of the State of Delaware, herein referred to as guarantor, to the United States Environmental Protection Agency (EPA), obligee, on behalf of our subsidiary Gulf & Western Manufacturing Company of 26261 Evergreen Road, Southfield, Michigan 48037.

Recitals:

1. Guarantor meets or exceeds the financial test criteria and agrees to comply with the reporting requirements for guarantors as specified in 40 CFR 264.143(f), 264.145(f), 265.143(e), and 265.145(e).

2. Gulf & Western Manufacturing Company owns or operates the following hazardous waste management facilities covered by this guarantee: See attached list.

3. "Closure plans" and "post-closure plans" as used below refer to the plans maintained as required by Subpart G of 40 CFR Parts 264 and 265 for the closure and post-closure care of facilities as identified above.

(2)

4. For value received from Gulf & Western Manufacturing Company, guarantor guarantees to EPA that in the event that Gulf & Western Manufacturing Company fails to perform "closure and post-closure care of the above facilities in accordance with the closure or post-closure plans and other permit or interim status requirements whenever required to do so, the guarantor shall do so or establish a trust fund as specified in Subpart H of 40 CFR Parts 264 and 265.

5. Guarantor agrees that if, at the end of any fiscal year before termination of this guarantee, the guarantor fails to meet the financial test criteria, guarantor shall send within 90 days, by certified mail, notice to the EPA Regional Administrators for the Regions in which the facilities are located and to Gulf & Western Manufacturing Company that he intends to provide alternate financial assurance as specified in Subpart H of 40 CFR Parts 264 or 265, as applicable, in the name of Gulf & Western Manufacturing Company. Within 120 days after the end of such fiscal year, the guarantor shall establish such financial assurance unless Gulf & Western Manufacturing Company has done so.

(3)

6. The guarantor agrees to notify the EPA Regional Administrator by certified mail, of a voluntary or involuntary proceeding under Title 11 (Bankruptcy), U. S. Code, naming guarantor as debtor, within 10 days after commencement of the proceeding.

7. Guarantor agrees that within 30 days after being notified by an EPA Regional Administrator of a determination that guarantor no longer meets the financial test criteria or that he is disallowed from continuing as a guarantor of closure or post-closure care, he shall establish alternate financial assurance as specified in Subpart H of 40 CFR Parts 264 or 265, as applicable, in the name of Gulf & Western Manufacturing Company unless Gulf & Western Manufacturing Company has done so.

8. Guarantor agrees to remain bound under this guarantee notwithstanding any or all of the following: Amendment or modification of the closure or post-closure plan, amendment or modification of the permit, the extension or reduction of the time of performance of closure or post-closure, or any other modification or alteration of an obligation of the owner or operator pursuant to 40 CFR Parts 264 or 265.

(4)

9. Guarantor agrees to remain bound under this guarantee for so long as Gulf & Western Manufacturing Company must comply with the applicable financial assurance requirements of Subpart H of 40 CFR Parts 264 and 265 for the above-listed facilities, except that guarantor may cancel this guarantee by sending notice by certified mail to the EPA Regional Administrators for the Regions in which the facilities are located and to Gulf & Western Manufacturing Company, such cancellation to become effective no earlier than 120 days after receipt of such notice by both EPA and Gulf & Western Manufacturing Company as evidenced by the return receipts.

10. Guarantor agrees that if Gulf & Western Manufacturing Company fails to provide alternate financial assurance as specified in Subpart H of 40 CFR Parts 264 or 265, as applicable, and obtain written approval of such assurance from the EPA Regional Administrators within 90 days after a notice of cancellation by the guarantor is received by an EPA Regional Administrator from guarantor, guarantor shall provide such alternate financial assurance in the name of Gulf & Western Manufacturing Company.


(5)

11. Guarantor expressly waives notice of acceptance of this guarantee by the EPA or by Gulf & Western Manufacturing Company. Guarantor also expressly waives notice of amendments or modifications of the closure and/or post-closure plan and of amendments or modifications of the facility permits.

I hereby certify that the wording of this guarantee is identical to the wording specified in 40 CFR 264.151(h) as such regulations were constituted on the date first above written.

Effective Date: August 12, 1983.

GULF & WESTERN INDUSTRIES, INC.


Robert L. Jones, Senior Vice President
Resident Counsel & Secretary


STUART H. STEINBRINK
Notary Public, State of New York
No. 31-3829760
Qualified in New York County
Commission Expires March 30, 1985

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION I LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
COLLYER INSULATED WIRE 100 Higginson Avenue Lincoln, Rhode Island 02865 EPA ID NO. RID051507648	\$ 2,500.00	
MORSE CUTTING TOOLS 163 Pleasant Street New Bedford, Massachusetts 02742 EPA ID NO. MAD051505683	\$43,359.00	
NORTH & JUDD 699 Middle Street Middletown, Connecticut 06457 EPA ID NO. CTD051320372	\$37,969.00	\$ 5,524.00
WILCOX-CRITTENDON (NORTH & JUDD) 56 Pameacha Avenue Middletown, Connecticut 06457 EPA ID NO. CTD000115618	\$ 2,761.00	
	<u>\$86,589.00</u> =====	<u>\$ 5,524.00</u> =====

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION II LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
ELCO-VARICIRCUITS 9268 Commerce Highway Pennsauken, New Jersey 08110 EPA ID NO. NJD069016954	\$ 4,131.00	
TAYLOR FORGE STAINLESS Reading Road, North Branch Sommerville, New Jersey 08876 EPA ID NO. NJD063144174	\$ 7,150.00	
	<u>\$11,281.00</u> =====	

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION III LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
ELCO-HUNTINGDON Huntingdon Industrial Park Huntingdon, Pennsylvania 16652 EPA ID NO. PAD00309461	\$ 5,524.00	
BONNEY FORGE DIVISION 827-31 North Meadow Street Allentown, Pennsylvania 18105 EPA ID NO. PAD047354287	\$ 4,418.00	
BONNEY FORGE DIVISION-HUNTINGDON 18th and Penn Streets Huntingdon, Pennsylvania 16652 EPA ID NO. PAD005381538	\$ 884.00	
	<u>\$10,826.00</u>	
	=====	

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION IV LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
GLASGOW INDUSTRIES 1115 Cleveland Avenue Glasgow, Kentucky 42141 EPA ID NO. KYD008964934	\$55,567.00	
TAYLOR FORGE (WOODSTOCK) 5577 Taylor Drive Memphis, Tennessee 38127 EPA ID NO. TND070769831	\$21,496.00	
G&W TAYLOR FORGE DIVISION Highway 12, W. Business Route Ackerman, Mississippi 39735 EPA ID NO. MSD067116178	\$27,617.00	
	<u>\$104,680.00</u>	
	=====	

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION V LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
FURNITURE CITY MANUFACTURING 2555 Oak Ind. Drive, N. E. Grand Rapids, Michigan 49505 EPA ID NO. MID055850200	\$ 165,707.00	
FURNITURE CITY MANUFACTURING 33 State Street Middleville, Michigan 49333 EPA ID NO. MID060197662	\$ 13,279.00	
MICHIGAN PLATING & STAMPING 1860 Alpine Avenue, N.W. Grand Rapids, Michigan 49504 EPA ID NO. MID055850127	\$ 176,753.00	
G&W STAMPING DIVISION - PLANT 22 90-96 Railroad Street Mancelona, Michigan 49659 EPA ID NO. MID060178688	\$1,229,000.00	\$ 12,000.00
G&W STAMPING DIVISION - PLANT 23 117 South Lake Street East Jordan, Michigan 49727 EPA ID NO. MID060178092	\$ 4,550.00	
TAYLOR FORGE 4735 West 14th Street Cicero, Illinois 60650 EPA ID NO. ILD043905504	\$ 7,180.00	
BOHN ALUMINUM & BRASS - PLANT 7 1625 East Voorhees Street Danville, Illinois 61832 EPA ID NO. ILD065247355	\$ 1,657.00	

(2)

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
EAGLE SIGNAL DIVISION 925 Lake Street Baraboo, Wisconsin 53913 EPA ID NO. WID023146558	\$ 2,440.00	
BOHN ALUMINUM & BRASS - PLANT 13 East Maumee and Walbash Railroad Adrian, Michigan 49221 EPA ID NO. MID063705990	\$ 130,405.00	\$ 8,330.00
BOHN ALUMINUM & BRASS - PLANT 15 Route 4, P. O. Box 387 Greensburg, Indiana 47240 EPA ID NO. IND052959640	\$ 366,940.00	\$ 73,500.00
BOHN ALUMINUM & BRASS - PLANT 16 365 West 24th Street Holland, Michigan 49423 EPA ID NO. MID020899985	\$ 42,600.00	\$ 14,000.00
	<u>\$2,140,511.00</u> =====	<u>\$107,830.00</u> =====

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION VI LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
EAGLE SIGNAL DIVISION 8004 Cameron Road Austin, Texas 78753 EPA ID NO. TXD030314618	\$ 2,972.00	
	<u>\$ 2,972.00</u> =====	

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION VII LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
EAGLE SIGNAL DIVISION 736 Federal Street Davenport, Iowa 52803 EPA ID NO. IAD051001337	\$ 3,822.00	
	<u>\$ 3,822.00</u> =====	

GULF & WESTERN MANUFACTURING COMPANY

SCHEDULE OF EPA REGION IX LOCATIONS

Closure and Post Closure Costs
For the 12 Months Beginning July 6, 1983

<u>NAME, LOCATION & EPA NO.</u>	<u>CLOSURE COST</u>	<u>POST-CLOSURE COST</u>
ELCO - PACIFIC DIVISION 2250 Park Place El Segundo, California 90245 EPA ID NO. CAD048340699	\$ 1,657.00	
H. KOCH & SONS 5410 E. LaPalma Avenue Anaheim, California 92807 EPA ID NO. CAD066146481	\$ 11,047.00	
	<u>\$ 12,704.00</u>	
	=====	